

Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,
BY FISCAL YEAR, 1993-94 TO 2003-04
(In thousands of dollars)**

Revenue source	1993-94	1998-99	2002-03	2003-04
1	2	3	4	5
Local taxes on state-assessed properties ^a	\$745,293	\$761,224	\$700,600	\$749,200
Private car taxes	1,744	6,354	6,416	6,637
Fuel taxes and fees:				
Motor vehicle fuel taxes: ^b				
Gasoline tax	2,320,234	2,595,479	2,825,923 ^r	2,868,133
Jet fuel tax	1,245	1,917	2,429	2,189
Subtotals	2,321,479	2,597,396	2,828,352 ^r	2,870,322
Diesel and use fuel taxes ^c	290,707	422,506	474,495	500,880
Fees	90	249	504	353
Subtotals	290,797	422,755	474,999	501,233
Fuel totals	2,612,275	3,020,151	3,303,350 ^r	3,371,555
Sales and use taxes and fees: ^d				
State taxes ^{e,h}	14,070,021	19,127,134	22,620,217	24,064,797
State disaster relief tax ^f	3,485	-283	—	—
Local revenue fund state sales tax ^g	1,401,949	1,882,248	2,279,070	2,442,269
Interim public safety fund sales tax ^h	713,233	—	—	—
Public safety fund sales tax ^h	674,475	1,882,081	2,279,066	2,442,040
City and county taxes	2,831,565	3,726,056	4,527,774	4,822,579
County transportation tax	707,356	930,749	1,132,003	1,205,470
Special district taxes	1,840,990	2,451,198	2,900,754	3,081,100
Fees	1,551	577	341	365
Totals	22,244,623	29,999,760	35,739,227	38,058,620
Alcoholic beverage taxes: ^d				
Taxes on beer and wine	144,048	145,083	150,322	158,787
Taxes on distilled spirits	131,837	128,040	140,253	134,591
Totals	275,885	273,124	290,575	293,378
Cigarette and tobacco products taxes: ^d				
Cigarette tax	179,428	150,190	114,911	117,137
Cigarette and tobacco products surtax	470,565	406,384	322,764	321,125
Breast cancer research cigarette stamp tax ^j	15,180	30,047	31,186	28,427
Children and families first cigarette stamp tax ^j	—	391,158	595,439	601,708
Cigarette and tobacco products licensing fee ^k	—	—	—	18,479
Totals	665,174	977,778	1,064,301	1,086,875
Electrical Energy Tax	40,691	44,210	46,086	58,173
Natural Gas Surcharge ^l	—	—	227,945	262,614
Emergency Telephone Users' Surcharge	71,011	97,461	131,239	136,124
Universal Telephone Service Tax ^m	-750	—	—	—
Timber Yield Tax	36,649	22,675	12,535	14,503
Hazardous substances taxes and other environmental fees ⁿ	236,558	329,764	404,674	423,348
Grand totals	\$26,929,153	\$35,532,501	\$41,926,949 ^r	\$44,461,028 ^o

- a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.
- b. Based on business done during the fiscal year, i.e., tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.
- c. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.
- d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.
- e. Effective July 15, 1991, the state sales tax rate was increased to 5 1/2 percent from 4 3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective January 1, 2001, the state sales tax rate decreased to 4 3/4 percent from 5 percent. Effective January 1, 2002, the state sales tax rate was increased to 5 percent from 4 3/4 percent.
- f. This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.
- g. This 1/2 percent sales tax became effective July 15, 1991.
- h. A special 1/2 percent interim public safety fund sales tax was in effect from July 1, 1993, through December 31, 1993; the 1/2 percent public safety fund sales tax became effective January 1, 1994.
- i. This tax became effective January 1, 1994, to raise funds for breast cancer research, detection services, and education.
- j. This tax became effective January 1, 1999, to raise funds for early childhood development programs.
- k. This tax became effective January 1, 2004.
- l. This tax became effective January 1, 2001.
- m. This tax became effective April 1, 1977, but no revenue was due until 1977-78. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- n. Revenues were first received under these programs in 1981-82 for hazardous waste.
- o. Insurance taxes amounted to \$1,834,205,000 but are not shown above because most of the work involved is performed by the Insurance Commissioner.
- r. Revised.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.